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Jonathan Cantor is a Partner in the Firm's Tax Department. His area of concentration is federal income tax with a particular emphasis on complex capital markets transactions, including high yield and investment grade debt offerings, note programs, initial public offerings, liability management transactions (i.e., tender offers, exchange offers and consent solicitations), stock repurchases and asset securitizations. He represents issuers and underwriters in domestic and international securities offerings, including many of them in the Latin America region. Jonathan also regularly provides tax advice with respect to regulated investment companies in connection with securities offerings, investment activities and fund combinations.

Recent representations include:

- The underwriters in a public offering by Boston Scientific of €1.5 billion of notes
- The underwriters in a registered offering by Reinsurance Group of America of \$700 million aggregate principal amount of its notes
- The initial purchasers in an offering of \$575 million convertible notes by The Cheesecake Factory
- Blackstone Secured Lending Fund in a registered public offering of \$500 million aggregate principal amount of its notes
- Merrill Lynch International and Mizuho Securities USA LLC in the registered public offering of ¥281.8 billion aggregate principal amount of debt securities by Berkshire Hathaway Inc.
- Tokyo Metro Co., Ltd. in connection with its ¥348.6 billion IPO
- Global coordinators and joint bookrunners in connection with FIBRA Monterrey's Ps. 6.8 billion equity offering
- The underwriters in a public offering by UnitedHealth Group Incorporated of \$9 billion aggregate principal amount of its notes
- The initial purchasers in an offering by Avis Budget Rental Car Funding (AESOP) LLC, a special purpose finance subsidiary of Avis Budget Group, Inc., of \$1.428 billion of its asset backed notes

Practice Focus:

- Tax
- Capital Markets
- Latin America

Industries:

- Data Centers
- Transportation
- Business and Professional Services
- Technology
- Education
- Consumer Products

- The initial purchasers in the Rule 144A offering of \$575 million aggregate principal amount of convertible senior notes by Marriott Vacations Worldwide Corporation
- The Joint Lead Arrangers and Joint Book-Running Managers in LATAM Airlines Group's \$2.75 billion debtor-in-possession and exit revolving credit facility and certain bridge facilities
- The initial purchasers in the offering by the Republic of Chile of Ps. 1 trillion aggregate principal amount of its bonds
- The Toronto-Dominion Bank in its debut U.S. public offering of US\$1.75 billion

Jonathan joined Simpson Thacher in 1999. He received his B.A., *summa cum laude*, and his B.S., *summa cum laude*, from the University of Pennsylvania in 1994 and his J.D., *cum laude*, from Harvard Law School in 1997.